

# **ABSTRACT OF THE DISCLOSURE**

A method of forming a dual-layer resist and application thereof. With respect to the method of forming a dual-layer resist, first, a patterned first resist layer is formed on a  
5 substrate. Next, the first resist layer is cured so that the first resist layer does not dissolve in a resist solvent. Finally, a patterned second resist layer is formed on the cured first resist layer. The method of forming a dual-layer resist can be applied to mask ROM coding, hole formation and  
10 a dual damascene structure.